

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**BOARD OF SUPERVISORS POLICY**

**Subject**

Delinquent County Accounts - Small Claims Actions by the Auditor and Controller, Office of Revenue and Recovery

**Policy  
Number**

B-5

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**Purpose**

To provide for cost effective recovery of delinquent accounts through the small claims courts.

**Background**

The Board of Supervisors has authorized the referral of delinquent County accounts to the Auditor and Controller, Office of Revenue and Recovery for collection. In many instances collection of these accounts requires court action. Accounts involving amounts of up to the Small Claims Court limit (currently \$2,200 with exceptions to \$5,000) are pursued through Small Claims Court. Those cases over \$2,500 and less than \$25,000 are filed in Municipal Court. Since the cost of filing action in Municipal Court (through County Counsel) approximates \$300 (in addition to the time of Revenue and Recovery cost), it is in the best interest of the County to pursue account balances of up to \$300 in excess of the limit in Small Claims Court, and waive the collection of the amount that exceeds the Small Claims maximum jurisdictional limit.

**Policy**

It is the policy of the Board of Supervisors that:

- 1.The Auditor and Controller, Office of Revenue and Recovery will pursue small claims actions, when necessary, for collection of delinquent County accounts up to \$300 in excess of the appropriate Small Claims limit.
- 2.The Auditor and Controller, Office of Revenue and Recovery is discharged from accountability for the amount in excess of the Small Claims limit when an account has been processed as a small claims action.

**Sunset Date**

This policy will be reviewed for continuance by 12-31-01.

**Board Action**

5-14-63 (54)

5-10-63

#332016

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6-23-69 (98)

11-6-84 (6)

12-15-87 (33)

6-15-93 (41)

4-4-95 (28)

CAO Reference

1.Auditor and Controller